



Trustees' Financial Summary

FY2015-16

Submit ID: 0006-63410174

01 Beaverhead County

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Ramona Glaus **Phone #:** (406) 683-2361

(Signature)

(Date)

Chair, Board of Trustees: Gary Love

(Signature)

(Date)

County Superintendant Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	Alta Care Medicaid	LOCAL	local	
114	Medicaid	STATE	local	State
144	Title II Part A	FEDERAL		84.367
146	Title II Part A	FEDERAL		84.367
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	STEWART SCHOLARSHIP	LOCAL		
223	Whitworth Scholarship	LOCAL		
317	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
333	Stauffer Scholarship	LOCAL		
334	McFadden Scholarhsip	LOCAL		
335	Brian Johnson Scholarship	LOCAL		
336	Allen Scholarship	LOCAL		
337	AMERICAN LEGION POST 90	LOCAL		
391	Vo Ed Agriculture	STATE		State
393	Vo Ed Health Occupations	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
456	IDEA Part B	FEDERAL		84.027
476	ACT Writing Grant	STATE		
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	605,381.77	111,461.12	836,342.76	
02	Taxes Receivable - Real and Personal (120-149)	54,471.18	19,305.27	7,624.67	
03	Taxes Receivable - Protested (150-159)	47,448.98	13,905.01	3,235.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	707,301.93	144,671.40	847,202.65	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	101,920.16	33,210.28	10,859.89	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	252,978.21	33,139.96		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	352,403.56	78,321.16	836,342.76	
52	TOTAL FUND BALANCE/EQUITY	605,381.77	111,461.12	836,342.76	
53	TOTAL LIABILITIES AND FUND BALANCE	707,301.93	144,671.40	847,202.65	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,779.85	147,384.39	34,910.86	31,332.88
02	Taxes Receivable - Real and Personal (120-149)	10.43			336.26
03	Taxes Receivable - Protested (150-159)	6.37			1,158.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,796.65	147,384.39	34,910.86	32,827.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16.80			1,494.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				322.17
48	Fund Balance for Budget	5,779.85	147,384.39	34,910.86	31,010.71
52	TOTAL FUND BALANCE/EQUITY	5,779.85	147,384.39	34,910.86	31,332.88
53	TOTAL LIABILITIES AND FUND BALANCE	5,796.65	147,384.39	34,910.86	32,827.59

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,793.57			29,185.08
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	52,793.57			29,185.08
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	52,793.57			29,185.08
52	TOTAL FUND BALANCE/EQUITY	52,793.57			29,185.08
53	TOTAL LIABILITIES AND FUND BALANCE	52,793.57			29,185.08

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	496.85			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	496.85			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	496.85			
52	TOTAL FUND BALANCE/EQUITY	496.85			
53	TOTAL LIABILITIES AND FUND BALANCE	496.85			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	431,174.11	547,772.61		
02	Taxes Receivable - Real and Personal (120-149)	2,757.02			
03	Taxes Receivable - Protested (150-159)	2,277.26			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	436,208.39	547,772.61		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,034.28			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	10,379.11	6,006.00		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	420,795.00	541,766.61		
52	TOTAL FUND BALANCE/EQUITY	431,174.11	547,772.61		
53	TOTAL LIABILITIES AND FUND BALANCE	436,208.39	547,772.61		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		480,720.03		
02	Taxes Receivable - Real and Personal (120-149)		146.61		
03	Taxes Receivable - Protested (150-159)		1,730.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		482,597.04		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,877.01		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		7,800.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		472,920.03		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		480,720.03		
53	TOTAL LIABILITIES AND FUND BALANCE		482,597.04		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,347.92	1,762.60	289,833.66	33,293.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,347.92	1,762.60	289,833.66	33,293.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	33,347.92	1,762.60	289,833.66	33,293.70
52	TOTAL FUND BALANCE/EQUITY	33,347.92	1,762.60	289,833.66	33,293.70
53	TOTAL LIABILITIES AND FUND BALANCE	33,347.92	1,762.60	289,833.66	33,293.70

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	127,187.43	181,086.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	127,187.43	181,086.17		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	127,187.43	181,086.17		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	127,187.43	181,086.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	127,187.43	181,086.17		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	931,613.90	937,820.14
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	41,704.28	44,679.87
1190	Penalties and Interest on Taxes	3,783.74	6,420.26
1510	Interest Earnings	637.47	766.02
3110	Direct State Aid	1,188,992.51	1,215,515.70
3111	Quality Educator	77,114.70	79,073.31
3112	At Risk Student	6,743.27	6,067.54
3113	Indian Education For All	7,323.60	7,475.04
3114	American Indian Achievement Gap	1,000.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	72,877.00	70,358.40
3116	Data For Achievement	5,385.00	7,160.00
3118	Natural Resource Development	8,472.97	13,646.11
3120	State Guaranteed Tax Base Aid	373,194.04	369,320.64
3444	State School Block Grant	279,243.33	279,243.33
3446	SB96 Block Grant Reimbursement	13,516.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,011,602.46	3,038,776.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	966,623.10	1,008,198.63	
			2XX Personal Services - Employee Benefits	206,486.17	203,136.70	
			5XX Other Purchased Services	453.00	948.94	
			6XX Supplies and Materials	170,626.89	188,924.00	
			7XX Property and Equipment Acquisition	4,504.94	14,368.14	
			8XX Other Expenditures	0.00	2,188.93	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	66,009.20	67,062.00	
			2XX Personal Services - Employee Benefits	5,340.03	5,677.96	
			4XX Purchased Property Services	0.00	2,064.60	
			6XX Supplies and Materials	14,651.89	8,403.81	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	91,052.81	59,326.35	
			2XX Personal Services - Employee Benefits	41,866.84	11,709.77	
			3XX Purchased Professional and Technical Services	569.00	5,500.00	
			5XX Other Purchased Services	5,219.30	15,606.81	
			6XX Supplies and Materials	4,418.11	19,686.30	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures	7,682.71	14,323.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	134,261.05	115,352.08
			2XX Personal Services - Employee Benefits	28,271.10	23,904.09
			5XX Other Purchased Services	15,625.64	18,445.60
			6XX Supplies and Materials	4,198.92	454.77
			8XX Other Expenditures	1,215.00	530.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	61,115.18	87,754.15
			2XX Personal Services - Employee Benefits	10,790.41	10,720.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	158,081.23	160,969.53
			2XX Personal Services - Employee Benefits	33,740.53	35,445.14
			3XX Purchased Professional and Technical Services	13,553.54	12,727.00
			4XX Purchased Property Services	198,337.16	175,146.43
			5XX Other Purchased Services	41,583.00	43,426.00
			6XX Supplies and Materials	55,601.74	58,358.76
			7XX Property and Equipment Acquisition	13,040.51	6,450.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	107,613.93	109,020.02
			2XX Personal Services - Employee Benefits	28,679.51	24,576.16
			3XX Purchased Professional and Technical Services	11,601.88	11,037.50
			5XX Other Purchased Services	0.00	236.44
			6XX Supplies and Materials	1,188.74	2,052.31
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	4,177.65
			2XX Personal Services - Employee Benefits	0.00	830.47
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	186,635.00	142,708.00
			6XX Supplies and Materials	9,000.00	9,000.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	72,512.84	75,146.11
			6XX Supplies and Materials	20,320.00	23,679.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	162,207.36	182,709.79
			6XX Supplies and Materials	41,557.74	43,203.82



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,800.00	24,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,000,036.00	3,030,087.29

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					548,800.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,038,776.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,030,087.29 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	252,978.21	Less Last Year	205,085.85 (4b)	47,892.36
					47,892.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					605,381.77 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	334,429.54	354,997.28
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	483.66	0.00
	1190 Penalties and Interest on Taxes	1,290.18	2,079.24
	1900 Other Revenue from Local Sources	194.88	90.91
	2220 County On-Schedule Trans Reimb	130,610.09	130,910.18
	3210 State On-Schedule Trans Reimb	130,610.11	130,910.19
	3444 State School Block Grant	24,596.15	24,596.15
	3446 SB96 Block Grant Reimbursement	4,718.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		626,933.46	643,583.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	79,778.04	44,496.00
			2XX	Personal Services - Employee Benefits	5,970.03	15.84
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	13,267.15	11,199.96
			2XX	Personal Services - Employee Benefits	0.00	4.49
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	26,623.55	20,660.81
			2XX	Personal Services - Employee Benefits	3,134.44	12.86
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	246,385.73	262,632.04
			2XX	Personal Services - Employee Benefits	37,341.72	57,709.86
			3XX	Purchased Professional and Technical Services	2,380.00	1,127.46
			4XX	Purchased Property Services	26,948.12	32,800.97
			5XX	Other Purchased Services	9,039.26	9,671.62
			6XX	Supplies and Materials	192,225.31	79,061.63
			7XX	Property and Equipment Acquisition	0.00	47,000.00
			8XX	Other Expenditures	18,932.30	17,488.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				662,025.65	583,882.46	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					112,859.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					643,583.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					583,882.46	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	33,139.96	Less Last Year	94,240.00	(4b)	-61,100.04	
					-61,100.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,461.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	135,451.28	132,125.32
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	551.95	0.00
	1190 Penalties and Interest on Taxes	1,027.99	897.70
	1510 Interest Earnings	1,499.38	1,495.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		138,530.60	134,518.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	2,340.00	0.00
			7XX Property and Equipment Acquisition	193,274.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				195,614.28	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	895,098.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134,518.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	193,274.28	(4b)
	-193,274.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	836,342.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		0.05	0.34
	1510 Interest Earnings		15.49	12.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			15.54	13.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			5XX Other Purchased Services		1,260.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,260.00	0.00

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						5,766.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,779.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	370,428.53	412,203.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>370,428.53</u>	<u>412,203.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	193,743.99	185,691.61
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	10,814.97	10,973.55
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	44,546.88	16,964.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	22,278.95	19,134.88
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	17,827.09	17,008.01
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	22,895.98	23,515.15
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	34,659.06	35,834.22
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	17,473.63	17,367.52
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	682.58
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1.64	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	127.33	60.62
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	8,935.62	8,849.55
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	17,658.85	19,933.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>390,963.99</u>	<u>356,015.61</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	91,196.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	412,203.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	356,015.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	147,384.39	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
113 Alta Care Medicaid		
	3355 Medicaid - Miscellaneous	115,380.12
114 Medicaid		
	3355 Medicaid - Miscellaneous	1,707.26
146 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,141.00
317 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	55,739.00
391 Vo Ed Agriculture		
	3900 State Career & Technical Ed Entitlement	8,246.00
393 Vo Ed Health Occupations		
	3900 State Career & Technical Ed Entitlement	1,715.00
394 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	2,475.00
395 Vo Ed Tech Ed/Industrial Arts		
	1900 Other Revenue from Local Sources	0.01
	3900 State Career & Technical Ed Entitlement	2,333.00
396 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	2,216.00
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,083.44
456 IDEA Part B		
	1900 Other Revenue from Local Sources	40.00
	4560 IDEA, Part B, Children with Disabilities	99,410.00
476 ACT Writing Grant		
	4710 GEAR UP	1,062.00
823 Vo Ed Carl D Perkins-Comp		
	1900 Other Revenue from Local Sources	191.79
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	18,398.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		330,137.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
113 Alta Care Medicaid				
	280 Special Education - Local and State			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	117,416.67
			113 Subtotal	117,416.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
146	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		7,622.00
			5XX Other Purchased Services		8,518.58
			146 Subtotal		16,140.58
317	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		40,480.18
			2XX Personal Services - Employee Benefits		15,192.24
			6XX Supplies and Materials		66.25
			317 Subtotal		55,738.67
391	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		8,246.00
			391 Subtotal		8,246.00
393	Vo Ed Health Occupations				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,150.00
			2XX Personal Services - Employee Benefits		196.97
			6XX Supplies and Materials		367.87
			393 Subtotal		1,714.84
394	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		723.52
			6XX Supplies and Materials		1,751.48
			394 Subtotal		2,475.00
395	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,333.00
			395 Subtotal		2,333.00
396	Vo Ed Business/Marketing				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,164.00
			396 Subtotal		2,164.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,812.50
			2XX Personal Services - Employee Benefits		467.88
			5XX Other Purchased Services		502.45
			6XX Supplies and Materials		300.61
			412 Subtotal		5,083.44
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		27,660.94
			2XX Personal Services - Employee Benefits		15,364.22
			3XX Purchased Professional and Technical Services		3,700.00
			6XX Supplies and Materials		18,213.15
			7XX Property and Equipment Acquisition		31,661.92
			26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		3,338.57
			456 Subtotal		99,938.80
476	ACT Writing Grant				
	471 GEAR UP				
	1XXX Instruction				
			6XX Supplies and Materials		1,062.09
			476 Subtotal		1,062.09
823	Vo Ed Carl D Perkins-Comp				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		4,324.52
			6XX Supplies and Materials		14,072.86
			823 Subtotal		18,397.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					330,710.47



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					38,805.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					330,137.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					330,710.47 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	3,321.47	(4b)	-3,321.47
					-3,321.47 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,910.86 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Alta Care Medicaid	115,380.12	117,416.67	-2,036.55
114 Medicaid	1,707.26	0.00	1,707.26
146 Title II Part A	16,141.00	16,140.58	0.42
317 Title I, Part A, Improving Basic Programs	55,739.00	55,738.67	0.33
391 Vo Ed Agriculture	8,246.00	8,246.00	0.00
393 Vo Ed Health Occupations	1,715.00	1,714.84	0.16
394 Vo Ed Family & Consumer Science	2,475.00	2,475.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	2,333.01	2,333.00	0.01
396 Vo Ed Business/Marketing	2,216.00	2,164.00	52.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,083.44	5,083.44	0.00
456 IDEA Part B	99,450.00	99,938.80	-488.80
476 ACT Writing Grant	1,062.00	1,062.09	-0.09
823 Vo Ed Carl D Perkins-Comp	18,589.79	18,397.38	192.41
Total	330,137.62	330,710.47	-572.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,645.64	4,145.24
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23.75	0.00
	1190 Penalties and Interest on Taxes	66.44	574.16
	1340 Fees for Adult Education	915.00	250.00
	1510 Interest Earnings	3.04	3.65
	1900 Other Revenue from Local Sources	0.00	128.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,653.87	5,101.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,000.00	768.75
			2XX	Personal Services - Employee Benefits	193.98	0.47
			6XX	Supplies and Materials	4,071.96	2,742.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,265.94	3,511.51	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					29,549.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,101.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,511.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	322.17	Less Last Year	128.00	(4b)	194.17
					194.17 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,332.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	95.18	114.33
	1982 Summer Session - Driver's Education Fees	13,330.00	10,965.00
	3260 State Driver's Education Reimbursement	6,416.45	6,299.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,841.63	17,378.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5,175.00	12,150.00
			5XX	Other Purchased Services	0.00	407.16
			6XX	Supplies and Materials	2,557.17	1,339.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					7,732.17	13,896.93

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						49,311.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,378.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,896.93 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,793.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.26	1.07
	5300 Operating Transfers from Other Funds	3,800.00	24,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,828.26	24,901.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	25,560.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,560.10	0.00	

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					4,284.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,901.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,185.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	2114 County Metal Mines License Taxes	0.00	496.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>496.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					496.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					496.85	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,718.32	49,895.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	89.37	0.00
	1190 Penalties and Interest on Taxes	189.71	313.47
	1510 Interest Earnings	1,013.27	1,203.21
	1900 Other Revenue from Local Sources	51.75	739.11
	3281 State Technology Aid	2,708.28	2,672.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,770.70	54,823.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	8,051.58	0.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	1,322.50	0.00
			6XX Supplies and Materials	15,951.78	19,143.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,325.86	19,143.88

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					387,535.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,823.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,143.88 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	10,379.11	Less Last Year	2,420.11	(4b)	7,959.00
					7,959.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					431,174.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	607.26	729.75
	1900 Other Revenue from Local Sources	96,882.96	127,491.45
	1925 Innovative Education Payment	0.00	6.65
	3445 State Combined Fund School Block Grant	38,401.84	38,401.84
	3447 SB96 Combined Block Grant Reimbursement	5,500.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		141,392.73	166,629.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		68,111.12	0.00
		6XX Supplies and Materials		23,564.85	15,555.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,675.97	15,555.64

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					390,692.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					166,629.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,555.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,006.00	Less Last Year	0.00	(4b)	6,006.00	
					6,006.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					547,772.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	226.48	784.60
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	89.36	0.00
	1190 Penalties and Interest on Taxes	16.66	133.03
	1510 Interest Earnings	1,392.65	1,589.55
	1900 Other Revenue from Local Sources	380.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,105.25</u>	<u>2,507.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	<u>27,419.50</u>	<u>8,026.97</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>27,419.50</u>	<u>8,026.97</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	503,646.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,507.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,026.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 7,800.00 Less Last Year 25,207.00 (4b)	-17,407.00	
	-17,407.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	480,720.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
220	Keith Lloyd Scholarship		
	1510 Interest Earnings	10.98	10.82
221	Evelyn Lloyd Scholarship		
	1510 Interest Earnings	10.97	10.82
222	STEWART SCHOLARSHIP		
	1510 Interest Earnings	27.43	27.93
	1920 Contributions/Donations from Private Sources	1,000.00	0.00
223	Whitworth Scholarship		
	1510 Interest Earnings	21.98	21.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,071.36	71.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					33,276.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,347.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2015 Value	2016 Value
	1420 Trans Fees from Other Schl Dists Within State		203.92	0.00
	3250 Montana Digital Academy		9,734.10	12,213.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,938.02	12,213.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX	Personal Services - Salaries		450.02	25.00
		2XX	Personal Services - Employee Benefits		119.46	4.23
	325 Montana Digital Academy					
	1XXX Instruction					
		1XX	Personal Services - Salaries		7,850.08	9,849.94
		2XX	Personal Services - Employee Benefits		1,290.56	1,687.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					9,710.12	11,566.24

Schedule Of Changes Worksheet						Fund Code 82	
Beginning Fund Balance						1,114.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,213.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,566.24	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,762.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	359,091.35	308,979.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>359,091.35</u>	<u>308,979.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	318,044.66	307,098.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>318,044.66</u>	<u>307,098.68</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	287,952.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	308,979.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	307,098.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	289,833.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
333	Stauffer Scholarship		
	1510 Interest Earnings	11.97	12.83
334	McFadden Scholarhsip		
	1510 Interest Earnings	1.99	1.77
335	Brian Johnson Scholarship		
	1510 Interest Earnings	51.45	52.24
	1920 Contributions/Donations from Private Sources	0.00	1,800.00
336	Allen Scholarship		
	1510 Interest Earnings	0.79	0.65
337	AMERICAN LEGION POST 90		
	1510 Interest Earnings	8.91	8.71
	1920 Contributions/Donations from Private Sources	4,152.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,227.76</u>	<u>1,876.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
335	Brian Johnson Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
		870 Student Scholarships		0.00	3,450.00
337	AMERICAN LEGION POST 90				
	8XX Community Services Programs				
	33XX Community Services				
		870 Student Scholarships		0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,750.00</u>



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Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					35,167.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,876.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,750.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,293.70	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	49,504.50	50,296.50
XX	39X 1XXX 112	Certified Teacher Staff Salaries	186,635.00	142,708.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	16,511.10	16,765.50
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,023,892.06	1,007,475.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,219.07	500.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	120,344.91	118,647.63
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,260.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,768.80
b. Related Services Block Grant Entitlement	17,589.60
c. Total Entitlements Subject to Reversion	70,358.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	93,576.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	146,922.43
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	109,020.02	0.00	0.00	0.00	0.00
280	1XXX	2XX	24,576.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	11,037.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	236.44	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,052.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			146,922.43	0.00	0.00	0.00	0.00

146,922.43

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,722,199.76	0.00	0.00	0.00	2,722,199.76
Machinery and Equipment	2,936,264.31	0.00	206,476.20	189,280.00	2,953,460.51
Totals at Historical Cost	6,353,349.22	0.00	206,476.20	189,280.00	6,370,545.42
Depreciation					
Improvement Accum	393,142.54	0.00	21,828.88	0.00	414,971.42
Building Accum	1,812,858.53	0.00	78,113.69	0.00	1,890,972.22
Machinery and Equipment Accum	1,974,299.51	0.00	225,066.45	189,280.00	2,010,085.96
Total Accumulated Depreciation	4,180,300.58	0.00	325,009.02	189,280.00	4,316,029.60
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,173,048.64	0.00	-118,532.82	0.00	2,054,515.82

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	72,535.24	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Financial Administration (25XX)	805.69	0.00	0.00
Operations and Maintenance (26XX)	57,827.95	0.00	0.00
Transportation (27XX)	192,575.79	0.00	0.00
Extracurricular (34XX, 35XX)	666.10	0.00	0.00
 Total Depreciation for FY2016	 325,009.02	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0006-63410174

01 Beaverhead County

0006 Beaverhead County H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	95,859.00	1,511.00	0.00	0.00	97,370.00	0.00	97,370.00
Other Post Employment Benefits	398,893.00	66,177.00	0.00	0.00	465,070.00	0.00	465,070.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	494,752.00	67,688.00	0.00	0.00	562,440.00	0.00	562,440.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0006-63410174

01 Beaverhead County

0006 Beaverhead County H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	471,924.53	86,178.83	0.00	558,103.36
Net Pension - TRS	2,216,656.00	106,958.00	0.00	2,323,614.00